IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.4293 OF 2006

Piaggio Vehicles Pvt. Ltd. ..Petitioner.

V/s.

Dy.Commissioner of Income Tax & Anr. ..Respondents.

Mr.S.J.Mehta & Arati Vissanji for petitioner.

Mr.Ashok Kotangale for respondents.

CORAM : V.C. DAGA &
J.P. DEVADHAR, JJ.

DATED : 3RD JULY, 2006.

P.C.:

Heard the learned counsel for the rival parties. Perused petition.

2. In this case after receipt of the reasons recorded for reopening of the assessment for the A.Y. 1999-2000, it was expected on the part of the petitioner to file objections with the Assistant Commissioner of Income Tax (assessing officer), Pune, in view of the Judgment of the Apex Court in the case of **GKN Driveshafts (India) Ltd. V/. Income-Tax Officer & others** reported in **2003 (259) I.T.R.19** objecting to the reopening of the assessment; but no such objections appear to have been filed by the petitioner.

3. Since no objections were raised and there was

no occasion for the assessing officer to decide the same. In view of the Apex Court Judgment cited supra; it would be in the fitness of things, to permit the petitioner to raise objections, if any, within 2 weeks from today to the reopening of the assessment.

4. In the event of such objections, being raised by the petitioner, it would be open for the respondents to decide the same in accordance with law following the principles of natural justice by a reasoned order. Needless to mention that all rival contentions are kept open.

5. In the event, determination of the objection adverse to the petitioner, it shall operate against the petitioner after expiry of 2 weeks from the date of communication of the said order; till then no assessment proceedings shall proceed.

6. In the above view of the matter, we dispose of this petition in terms of this order keeping all rival contentions open. No order as to costs.

Parties to act on ordinary copy of this order duly authenticated by the P.A.

(V.C. DAGA, J.)

(J.P. DEVADHAR, J.)